

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Hearing:
December 7, 2023 at 10AM

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In re

CASE NO. 23-11162

Paul Eric O'Connor,

Debtor(s).

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NOTICE OF MOTION TO OBJECT TO CLAIM #2

PLEASE TAKE NOTICE that, upon the motion of Paul O'Connor, the Chapter 13 debtor herein, the undersigned will move this court before the Honorable Philip Bentley U.S. Bankruptcy Judge, at the United States Bankruptcy Court, VIA ZOOM on the 7th day of December, 2023 at 10:00AM, or as soon thereafter as counsel can be heard, for an Order Pursuant Amending claim #2 of NYS Department of Tax and Finance to \$0 in secured debt.

PLEASE TAKE FURTHER NOTICE, that any hearing on the within application will be held by telephone or Zoom video only. No in-person hearing will be held in the Courthouse. Participants are required to register their appearance at <https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl> 48 hours before the scheduled hearing.

Responsive papers shall be filed with the Bankruptcy Court and served on the undersigned, no later than seven (7) days prior to the hearing date set forth above. Any responsive papers shall be in conformity with the Federal Rules of Civil Procedure and indicate the entity submitting the response, the nature of the response and the basis of the response.

Dated: October 27, 2023
Manhattan, New York

/s/ William Waldner
WILLIAM WALDNER, ESQ.
Attorney for Alexander N. Cruz
469 Seventh Avenue
Twelfth Floor
New York, NY 10018
212-244-2882

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

Paul Eric O'Connor,

Debtor.

Hearing Date: December 7, 2023
10:00 AM

Ch. 13 Case No.: 23-11162

DEBTOR'S OBJECTION TO CLAIM #2

The Debtor, by his attorney, objects to the allowance of claim #2 for the following reasons:

1. This Court has jurisdiction over this motion pursuant to 28 USC section 157 and 1334. Venue of this case and this motion in this district is proper pursuant to 28 USC sections 1408 and 1409. The statutory predicates for the relief sought herein are 11 USC sections 502 and 726.
2. NYS Department of Tax and Finance's (the "Creditor") Proof of Claim, filed on July 27 2023, indicates that the income tax liabilities, including interest and penalties, for the years of 2007 through 2008 are secured in the amount of \$86,741.38, based upon liens that were filed between 2011 and 2018. The Debtor has no non-exempt property in New York State. The value of the Creditor's interest in the Debtor's personal property is only \$0.
3. The Creditor's secured claim for 2009 through 2017 taxes totaling \$86,741.38 should be reduced to a secured claim in the amount of \$0. WHEREFORE the Debtor prays this Court :
 - a. Determine the value of the Creditor's secured claim for all years before and including 2017 to be \$0;
 - b. Determine the amount of the Creditor's unsecured general claims to be \$96,955.95, and
 - c. Grant such other relief as may be necessary and proper under the law.

Dated: October 27, 2023
Manhattan, New York

/s/ William Waldner
WILLIAM WALDNER, ESQ.
Attorney for Alexander N. Cruz
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New York, NY 10018
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